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House Bill 128 (AS PASSED HOUSE AND SENATE)

By: Representative Benton of the 31st

A BILL TO BE ENTITLED AN ACT

- 1 To amend Chapter 12 of Title 43 of the Official Code of Georgia Annotated, relating to
- 2 disabled veterans and blind persons engaging in peddling, operating businesses, or practicing
- 3 professions, so as to provide that a certificate of eligibility for an exemption from occupation
- 4 taxes, administrative fees, and regulatory fees shall be valid for a period of ten years; to
- 5 repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 SECTION 1.

- 8 Chapter 12 of Title 43 of the Official Code of Georgia Annotated, relating to disabled
- 9 veterans and blind persons engaging in peddling, operating businesses, or practicing
- 10 professions, is amended by revising Code Section 43-12-3, relating to application for
- 11 certificate of eligibility, as follows:
- 12 "43-12-3.

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- All persons within the groups enumerated in Code Section 43-12-1 seeking a certificate of
- exemption from the payment of occupation taxes, administrative fees, or regulatory fees
- 15 for peddling, conducting a business, or practicing a profession or semiprofession must first
- make application to the judge of the probate court of the county in which he or she resides
- for a certificate of eligibility. Each applicant shall make an affidavit before the judge of
- the probate court that he or she is not subject to payment of any income taxes to this state.
- 19 Upon receipt of the evidence required in Code Section 43-12-2 and the execution of the

affidavit required by this Code section, the judge of the probate court shall issue a

- certificate of eligibility stating that the applicant has furnished the proof required for the
- issuance of a certificate of exemption required by the commissioner of veterans service.
- 23 Such certificate of eligibility shall be valid for a period of ten years from the date of issue."

SECTION 2.

25 All laws and parts of laws in conflict with this Act are repealed.